

March 19, 2008

David Garrett
Project Manager
RCRA Corrective Action & Permits Branch
Air, RCRA, and Toxics Division
United States Environmental Protection Agency - Region 7
901 North 5th Street
Kansas City, Kansas 66101

RCAP RECEIVED
APR 03 2008

Dear Mr. Garrett,

I am the Executive Vice President, Finance and Chief Financial Officer of Abbott Laboratories, 100 Abbott Park Road, Abbott Park, IL 60064-6032. This letter is in support of the use of the financial test to demonstrate financial assurance for closure and/or post-closure costs or corrective action, as specified in subpart H of 40 CFR parts 264 and 265 for the following facility:

Abbott Laboratories RCRA Corrective Action Site
6765 South Ridge Road
Wichita, Kansas 67277

1. This firm is the owner or operator of the following facilities for which financial assurance for closure or post-closure care or corrective action is demonstrated through the financial test specified in subpart H of 40 CFR parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility:

Wichita, KS Corrective Measures Implementation Project - AOC Docket No. RCRA-07-2002-0130	\$ 250,000
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2. This firm guarantees, through the guarantee specified in subpart H of 40 CFR parts 264 and 265, the closure or post-closure care of the following facilities owned or operated by the guaranteed party. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility: None. The firm identified above is the direct or higher-tier parent corporation of the owner or operator.

3. In States where EPA is not administering the financial requirements of subpart H of 40 CFR part 264 or 265, this firm, as owner or operator or guarantor, is demonstrating financial assurance for the closure or post-closure care or corrective action/liability of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in subpart H of 40 CFR parts 264 and 265. The current closure and/or post-closure or corrective action/liability cost estimates covered by such a test are shown for each facility:

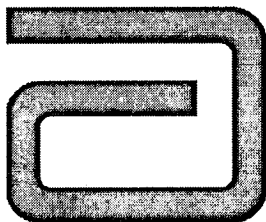
Texas UST financial assurance program for USTs, T.A.C. Title 30, Part 1, Ch. 37, Subch. 1 Texas State Regulations, 1921 Hurd Drive, Irving, TX	\$1,000,000
Virginia UST financial assurance program for USTs, 9 V.A.C. 25-590 Ross Products, US Hwy 29 North, Altavista, VA 24517	\$20,000
New Jersey financial assurance program for USTs, N.J.A.C. 7:14B-15, Abbott	\$1,000,000

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Laboratories/Knoll Pharmaceuticals 30 North Jefferson Road, Whippany NJ 07981

4. This firm is the owner or operator of the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in subpart H of 40 CFR parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: None.

5. This firm is the owner or operator of the following UIC facilities for which financial assurance for plugging and abandonment is required under part 144. The current closure cost estimates as required by 40 CFR 144.62 are shown for each facility:

Kansas UIC Well Permit No: KS-10-173-001 (#DW-1) 6765 South Ridge Road, Wichita, KS 67215	\$70,373
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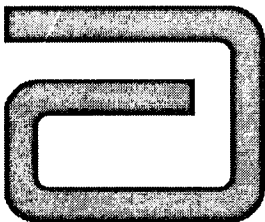
This firm is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year, ended 2007.

ALTERNATIVE I

- | | |
|--|----------------------------|
| 1. Sum of current closure and post-closure cost estimate (total of all cost estimates shown in the five paragraphs above) | \$2,340,373 ✓ |
| 2. Total liabilities [if any of the amount reported on line 3 is included in total liabilities, you may deduct that amount from this line and add that amount to line 6] | \$21,935,384,000* ✓ |
| 3. Tangible net worth [subtract line 5 from line 4] (Net Worth - Patents & Trademarks) (a) | \$1,929,221,000* ✓ |
| 4. Net Worth | <u>\$17,778,540,000*</u> ✓ |
| 5. Current assets | <u>\$14,042,733,000*</u> ✓ |
| 6. Current liabilities | <u>\$9,103,278,000*</u> ✓ |
| 7. Net working capital [line 5 minus line 6] | <u>\$4,939,455,000*</u> ✓ |
| 8. The sum of net income plus depreciation, depletion and amortization | <u>\$5,461,200,000*</u> ✓ |
| 9. Total assets in U.S. (required only if less than 90% of firm's assets are located in U.S.) (b) | <u>\$18,261,982,000</u> |

23,864,605



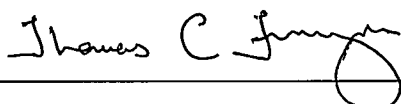
Yes or No Questions

10. Is line 3 at least \$10 million? Yes ✓
11. Is line 3 at least 6 times line 1? Yes ✓
12. Is line 7 at least 6 times line 1? Yes ✓
13. Are at least 90% of firm's assets located in the U.S.? If not, complete line 14. No
14. Is line 9 at least 6 times line 1? Yes ✓
15. Is line 2 divided by line 4 less than 2.0? Yes ✓
16. Is line 8 divided by line 2 greater than 0.1? Yes ✓
17. Is line 5 divided by line 6 greater than 1.5? 1.54 No ~~yes~~ ✓

(a) Total assets less goodwill and intangible assets and total liabilities as reported in the Company's 2007 Annual Report which was audited by Deloitte & Touche LLP.

(b) Total liabilities as reported in the Company's 2007 Annual Report which was audited by Deloitte & Touche LLP.

I hereby certify that the wording of this letter is identical to the wording specified in 40 CFR part 264.151(f) as such regulations were constituted on the date shown immediately below.



(Signature)

Thomas C. Freyman

(Name)

Executive Vice President, Finance and Chief Financial Officer

(Title)

March 19, 2008

(Date)

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Abbott Laboratories
Abbott Park, Illinois

We have performed the procedures included in the Code of Federal Regulations (CFR) Title 40, Part 264, Section 143 (40 CFR 264.143), which were agreed to by the U.S. Environmental Protection Agency- Region 7 and Abbott Laboratories, solely to assist the specified parties in evaluating Abbott Laboratories' compliance with the financial test option as of December 31, 2007, included in the accompanying letter dated March 19, 2008 from Thomas C. Freyman, Executive Vice President, Finance and Chief Financial Officer of Abbott Laboratories. Management is responsible for Abbott Laboratories' compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, as adopted by the Public Company Accounting Oversight Board (PCAOB). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and related findings are as follows:

1. We compared the amounts included in items 4, 5 and 6 under the caption Alternative I in the letter referred to above with the corresponding amounts in the audited financial statements of Abbott Laboratories and subsidiaries as of and for the year ended December 31, 2007, on which we have issued our report dated February 14, 2008 (which expresses an unqualified opinion and includes an explanatory paragraph regarding the adoption of new accounting standards in 2007 and 2006), and noted that such amounts were in agreement.
2. We recomputed from, or reconciled to, the financial statements referred to in procedure 1 the information included in items 2, 3, 7 and 8 under the caption Alternative I in the letter referred to above and noted no differences.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying letter dated March 19, 2008. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board of directors and management of Abbott Laboratories and the U.S. Environmental Protection Agency - Region 7, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte + Touche LLP

March 19, 2008